# TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



## **FISCAL NOTE**

SB 156 - HB 166

February 10, 2017

**SUMMARY OF BILL:** Deletes the 90-day limit that a retired teacher who is a member of the Tennessee Consolidated Retirement System (TCRS) can be employed as a substitute teacher and continue to draw retirement allowance. Deletes requirement for the director of the school system to certify that no other qualified personnel are available to substitute when considering employment of a retired teacher as a substitute teacher.

#### **ESTIMATED FISCAL IMPACT:**

#### **NOT SIGNIFICANT**

### Assumptions:

- Increasing the availability of substitute teachers will not impact expenditures related to paying wages to substitute teachers.
- There will be no impact on the Basic Education Program funding.
- Retired teachers will still be required to meet other conditions under Tenn. Code Ann. § 8-36-805 in order to continue drawing retirement allowance including the maximum compensation allowed for work as a substitute teaching.
- As a result, increasing the number of days a retired teacher can be available as a substitute teacher will not have a significant impact on retirement benefits paid to teachers.

#### **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Krista M. Lee, Executive Director

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